

**STATE OF ALABAMA  
DEPARTMENT OF EDUCATION  
LEA Financial System  
Combined Balance Sheet -- All Fund Types and Account Groups  
For Fiscal Year 2025, Fiscal Period 01**

**Exhibit F-I-A**

**030 - Franklin County Schools**

Description	GOVERNMENTAL			Capital Projects	PROPRIETARY	FIDUCIARY	ACCOUNT
	General	Special Revenue	Debt Service		Enterp/ Internal	Trust Agency	GROUPS F/A L/T Dept
<b>Assets and Other Debits:</b>							
<b>Assets:</b>							
Cash	\$3,602,613.32	\$1,436,452.72	\$485,357.45	\$323,310.80	\$0.00	\$468,878.56	\$0.00
Investments	\$514,618.22	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Receivables	\$619,643.97	\$389,331.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Interfund Receivables	\$0.00	\$18,631.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Inventories	\$0.00	\$207,830.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Assets							
Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63,518,322.84
Construction In Progress	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,284,162.76
<b>Other Debits:</b>							
Amounts Available	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$394,989.05
Amounts to be Provided	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,538,103.55
Other Debits							
<b>Total Assets and Other Debits:</b>	<b>\$4,736,875.51</b>	<b>\$2,052,245.90</b>	<b>\$485,357.45</b>	<b>\$323,310.80</b>	<b>\$0.00</b>	<b>\$468,878.56</b>	<b>\$88,735,578.20</b>
<b>Liabilities and Fund Equity:</b>							
<b>Liabilities:</b>							
Claims Payable	\$279,409.89	\$1,893.21	\$0.00	\$0.00	\$0.00	\$304.65	\$0.00
Interfund Payable	\$18,631.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Liabilities	\$30,675.59	\$374,692.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Long-Term Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,933,092.60
<b>Total Liabilities:</b>	<b>\$328,717.42</b>	<b>\$376,585.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$304.65</b>	<b>\$10,933,092.60</b>
<b>Fund Equity:</b>							
Investments in General Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77,802,485.60
Contributed Capital							
Reserved Fund Balance	\$28,600.41	\$447,073.49	\$0.00	\$0.00	\$0.00	\$23,909.46	\$0.00
Unreserved Fund balance	\$4,379,557.68	\$1,228,586.81	\$485,357.45	\$323,310.80	\$0.00	\$444,664.45	\$0.00
<b>Total Fund Equity:</b>	<b>\$4,408,158.09</b>	<b>\$1,675,660.30</b>	<b>\$485,357.45</b>	<b>\$323,310.80</b>	<b>\$0.00</b>	<b>\$468,573.91</b>	<b>\$77,802,485.60</b>
<b>Total Liabilities and Fund Equity:</b>	<b>\$4,736,875.51</b>	<b>\$2,052,245.90</b>	<b>\$485,357.45</b>	<b>\$323,310.80</b>	<b>\$0.00</b>	<b>\$468,878.56</b>	<b>\$88,735,578.20</b>

Information in this report has been reconciled to the corresponding bank statements.